

**59-14-407 Reporting of manufacturer name.**

- (1) As used in this section:
  - (a) "Cigarette" has the same meaning as defined in Section 59-22-202.
  - (b) "Tobacco product manufacturer" has the same meaning as defined in Section 59-22-202.
- (2) Any manufacturer, distributor, wholesaler, or retail dealer who under Section 59-14-205 affixes a stamp to an individual package or container of cigarettes manufactured or sold by a tobacco product manufacturer required to place funds into escrow under Section 59-22-203 shall report quarterly to the commission:
  - (a) the quantity of cigarettes in the package or container; and
  - (b) the name of the manufacturer of the cigarettes.
- (3) Any manufacturer, distributor, wholesaler, retail dealer, or other person who is required to pay the tax levied under Part 3, Tobacco Products, on a tobacco product defined as a cigarette under Section 59-22-202 and manufactured or sold by a tobacco product manufacturer required to place funds into escrow under Section 59-22-203 shall report quarterly to the commission:
  - (a) the quantity of cigarettes upon which the tax is levied; and
  - (b) the name of the manufacturer of each cigarette.
- (4) The reports under Subsections (2) and (3) shall be made no later than quarterly on or before the last day of the month following each calendar quarterly period pursuant to rules established by the commission in accordance with Title 63G, Chapter 3, Utah Administrative Rulemaking Act.
- (5) A person required to file a report under this section who fails to timely file the report, or who provides false or misleading information on, or in relation to, the report:
  - (a) is guilty of a class B misdemeanor; and
  - (b) is subject to:
    - (i) revocation or suspension of a license under Part 2, Cigarettes, and Part 3, Tobacco Products; and
    - (ii) a civil penalty, imposed by the commission, in an amount that does not exceed the greater of:
      - (A) 500% of the retail value of the cigarettes and tobacco products for which an accurate report was not filed; or
      - (B) \$5,000.

Amended by Chapter 164, 2011 General Session